

Gateway TIF Management

Frequently Asked Questions (FAQs)

My unit does not have a redevelopment commission. Do I need to report anything?

If you are a city, town or county, you will need to enter Gateway TIF Management and indicate that your city, town, or county does not have a redevelopment commission. All other unit types are not allowed to establish redevelopment commissions and are not required to report.

My unit has a redevelopment commission, but the redevelopment commission has not created any TIF districts. Do I need to report anything?

Yes, you will need to enter Gateway TIF Management and indicate that your city, town, or county has a redevelopment commission. You also will supply the name of the redevelopment commission and indicate that the redevelopment commission has not created any TIF districts.

Gateway TIF Management asks for fund balances for each TIF district. Does this include just the allocation fund balance or all fund balances?

Fund balances for each fund related to a TIF district need to be entered in Gateway TIF Management. This includes allocation funds, bond funds, capital funds, and project funds.

Gateway TIF Management requires property type codes be included for each parcel in the upload file. What are these codes?

Property type codes are found in 50 IAC 26, Code List 64:

Code List 64 –Property Type Codes

Applied to the following fields for data submission to DLGF and LSA:
TAXDATA table Property Type Code field

CODE	VALUE
G	GAS
M	ANNUALLY ASSESSED MOBILE HOME
O	OIL
P	PERSONAL
R	REAL

Where can I find the TIF district code?

The TIF district code is assigned by the county auditor's office. Each TIF district in the county is assigned a unique TIF district code. The format is the letter "T" + the two-digit county code + a three-digit number unique within the county.

Should expansions of TIF districts or portions of TIF districts in different taxing districts be assigned separate TIF district codes?

No, each district needs to be assigned one TIF district code. Expansions or portions of TIF districts in different taxing districts must not be assigned separate TIF district codes.

Gateway TIF Management asks for the Base AV for each parcel in a TIF district. Should this Base AV be reported before or after the calculation of restored growth and loss?

Base AV needs to be reported *after* the calculation of restored growth and loss.

Gateway TIF Management asks for the Incremental AV for each parcel in a TIF district. Should the Incremental AV include TIF "pass through"?

Base AV and Incremental AV need to be reported before any pass through is released. In other words, the Incremental AV needs to include the amount of the TIF pass through, and the Base AV must not include the amount of the TIF pass through.

What revenues need to be reported? Does this include just the revenues reported on the Form 22 Certificate of Tax Distribution?

Other than bond sale proceeds, all sources of revenues need to be reported. While the distributions reported on the Form 22 will likely capture most sources of revenues, other sources could still exist. For example, land sales would not be included on the Form 22. These other sources of revenues also need to be reported in Gateway TIF Management.

What expenditures need to be reported?

Similar to revenues, all non-bond proceed related expenditures should be reported. Bond payments will be reported as expenditures, but not the initial capital expenditures resulting from a bond sale.

What types of parcels need to be included in the upload file?

All real and personal property parcels located in a TIF allocation area must be included in the upload file. This includes residential parcels in the TIF district.

Do state-assessed parcels need to be included in the upload file? How do I find the parcel number for state-assessed parcels?

Yes, both locally assessed and state-assessed parcels must be included in the upload files. The auditor will have the parcel number for these parcels.

Can I upload one file for all my TIF districts?

No, each TIF district requires a separate upload file.

The redevelopment commission established a TIF district after March 1, 2012. As a result, no Incremental AV exists for pay-2013. Does this parcel data need to be reported?

The Department will accept submissions in Gateway TIF Management without parcel data for TIF districts established after March 1, 2012 if the county tax and billing software does not contain or cannot produce this data. In future years, the Department will require this parcel data for newly established TIF districts.